



Global Human Rights and Labor Standards Policy

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1. Purpose and Commitment

At **AUSTRIACARD** Group (“the Group”), we are committed to respecting and upholding internationally recognized human rights and labor standards throughout our global operations. As an Austrian-headquartered, publicly listed company on the Vienna-, and Athens Stock Exchange with subsidiaries operating across multiple continents, we recognize our responsibility to act with integrity and fairness in all areas of our business.

This Policy outlines the Group’s principles and expectations regarding the treatment of people—within our own workforce and throughout our value chain. It is grounded, amongst others, in the:

- United Nations Guiding Principles on Business and Human Rights (UNGPs)
- Universal Declaration of Human Rights (UDHR)
- Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises
- Fundamental Conventions of the International Labour Organization (ILO)
- United Nations Global Compact Principles
- National and international labor and human rights regulations

We commit to ensuring that all individuals working directly or indirectly with us are treated with dignity, fairness, equality and respect, promoting an inclusive and diverse working environment free from discrimination and harassment.

2. Scope of Application

This Policy applies to:

- All employees, officers, and directors of the Group across all entities, subsidiaries, and joint ventures under Group control.
- Business partners, including suppliers, service providers, contractors, and subcontractors, who are expected to comply with equivalent standards. Business partners are expected to adhere to supply chain due diligence requirements and ethical business practices.

We expect all third parties to operate in accordance with this Policy and actively support its implementation within their own organizations and supply chains. Third parties must ensure compliance with all applicable transparency, anti-corruption and reporting obligations in the jurisdiction in which they operate.

3. Core Commitments and Labor Standards

3.1 Prohibition of Child Labor

The Group strictly prohibits the use of child labor. No person under the legal minimum working age, as defined by applicable laws and ILO Convention, may be employed. Hazardous work or work that interferes with a child’s education, health, or development is strictly prohibited, in accordance with Austria labor laws and ILO standards.

3.2 Prohibition of Forced, Bonded or Compulsory Labor

We do not tolerate any form of forced labor, human trafficking, bonded labor, or involuntary prison labor, in compliance with Austrian criminal law (Section 104 StGB) and international conventions. All work must be freely chosen. Workers must be free to leave employment with reasonable notice and must not be required to surrender identification documents or deposits as a condition of employment, in accordance with relevant labor regulations.

3.3 Ethical Working Conditions

We are committed to maintaining safe, healthy, and humane working environments. This includes:

- Providing hygienic facilities and protecting workers from exposure to health and safety hazards. We ensure regular health screenings and workplace ergonomics assessments to prevent occupational diseases and long-term health risks.
- Ensuring workplace security and freedom from harassment, abuse, coercion, or intimidation, in alignment with labor laws and international human rights standards.
- Procedures and systems in place to prevent, control and report occupational injuries and illnesses, encouraging the employee to report the injury/illness, classifying and recording all the incidents, providing medical treatment, and investigating cases to implement corrective measures to eliminate their causes. Responsibilities for implementing and overseeing these procedures shall be clearly assigned within each organization (e.g. HR, EHS, or other designated functions). These systems must ensure data handling in accordance with applicable privacy regulations, including GDPR where relevant. All third parties are expected to maintain equivalent mechanisms, and adaptations may be required to reflect local legal and operational contexts.
- Identifying and assessing potential emergency situations and events, minimizing their impact by implementing emergency plans and response procedures, including emergency reporting, employee notification and evacuation procedures, worker training, and drills. Organizations shall designate clear accountability for executing and maintaining these emergency protocols. All plans must be reviewed regularly, tailored to local infrastructure and laws, and reflect feasible implementation across various jurisdictions and operational environments.
- Promoting mental and physical well-being in all workplaces including access to occupational health services and psychological support.

Risk assessments and occupational health and safety measures are implemented proactively and continuously improved.

Employees can report workplace safety concerns confidentially through designated whistleblower channels, in compliance with whistleblower protection laws.

3.4 Fair Wages and Working Hours

We ensure that all employees receive wages that meet or exceed applicable local laws and industry standards. Compensation must:

- Include all legally mandated benefits, in compliance with applicable labor laws and collective bargaining agreements.
- Be provided in a timely and transparent manner, ensuring clarity in wage calculations and deductions.

- Not be subject to unlawful deductions, in accordance with applicable wage protection regulations.

Working hours, including overtime, must comply with applicable legislation and allow for adequate rest periods, including:

Overtime regulations, ensuring fair compensation or time off in lieu, in line with applicable labor laws.

Mandatory rest periods, including at least one full day off per seven-day work period, as required by applicable employment regulations.

Protection against excessive overtime, ensuring employee well-being and compliance with national and EU labor standard.

3.5 Non-Discrimination and Equal Opportunity

We support a diverse, equitable, and inclusive workforce. Employment decisions are based solely on merit and qualifications. Discrimination based on race, ethnicity, gender, age, religion, sexual orientation, disability, political belief, union affiliation, or any other protected characteristic is prohibited.

3.6 Freedom of Association and Collective Bargaining

We respect the right of employees to join or form trade unions and to bargain collectively, in accordance with local laws and international standards. No employee shall be subject to intimidation or retaliation for exercising these rights.

4. Roles and Responsibilities

- **The Management Board** holds ultimate responsibility for oversight and governance of this Policy, in alignment with applicable corporate governance and relevant corporate compliance regulations.
- **Executive and local management** are accountable for integrating these standards into daily operations and ensuring compliance with applicable labor laws and international best practices.
- **All employees** must adhere to the Policy and are encouraged to report concerns or violations through confidential reporting channels.

5. Grievance Mechanisms and Reporting Channels

We maintain accessible and confidential grievance mechanisms through which employees, suppliers, and external stakeholders can report concerns related to human rights or labor practices. We ensure that grievance mechanisms are accessible, transparent, and aligned with international human rights standards. Anonymous reporting is available where permitted by law.

All reports are investigated promptly, and we guarantee protection against retaliation for anyone reporting in good faith. Grievance mechanisms may include the Group's reporting channel established under the Whistleblowing Policy.

6. Communication and Transparency

This Policy is publicly available and communicated across the Group and to relevant external stakeholders. We report annually on our human rights and labor practices in our sustainability or corporate responsibility reporting.

The Group can establish internal controls and/or audits to detect and prevent any non-compliance to this policy.

7. Governance

This Policy was approved by the Management Board of AUSTRIACARD Group on 25 September 2025 and enters into force across all entities of the Group from that date.